SURFACE TRANSPORTATION BOARD

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20036

OF COUNSEL URBAN A LESTER

ELIAS C ALVORD (1942) ELLSWORTH C. ALVORD (1964)

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June 12, 2007

Mr. Vernon A. Williams Secretary Surface Transportation Board Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of June 1, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Master Equipment Lease Agreement previously filed with the Board under Recordation Number 25776-B.

The name and address of the party to the enclosed document are:

Lessor:

Bank of America, National Association

Suite 2700, 200 Front Street West

Toronto, Ontario Canada M5V 3L2

[Lessee:

NuRail Canada ULC 480 West Dussell Drive Maumee, OH 43537]

Mr. Vernon A. Williams June 12, 2007 Page 2

A description of the railroad equipment covered by the enclosed document is:

3 railcars RELEASED: EEC 60816, EEC 60259 and NAHX 54351.

A short summary of the document to appear in the index is:

Partial Release.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

RECOPDATION NO. 25176 FLED

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PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: Bank of America, National Association (acting through its Canada Branch) hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

EEC 60816 EEC 60259 NAHX 54351

The primary document(s) to which this PARTIAL release relates, are between Bank of America, National Association (acting through its Canada Branch) (Lessor) and NuRail Canada ULC (Lessee), was recorded with the Surface Transportation Board, under Recordation Number 25776-B dated August 18, 2005.

IN WITNESS WHEREOF, Bank of America, National Association (acting through its Canada Branch) has hereunto set its name, by its proper office thereunto duly authorized, this 1st day of June 2007.

Bank of America, National Association (acting through its Canada Branch)

By: Sentia Suonaux

STATE OF Rhode Island County of Providence

On this 1st day of June 2007, personally appeared Sandra Buonaiuto to me personally known, who, being duly sworn, did say that she is the Vice President of Bank of America, National Association (acting through its Canada Branch) and that said instrument was signed by authority of its board of directors, and she acknowledged said instrument to be the free act and deed of said-corporation.

BEFORE ME:

Notary Public

Expiration: 04/02/2011

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the
District of Columbia, do hereby certify under penalty of perjury that I have compared the
attached copy with the original thereof and have found the copy to be complete and
identical in all respects to the original document.

Dated: 6/11/07 Robert W. Alvord